

HR 2935

Long-Term Care Support and Incentive Act of 2005

Congress: 109 (2005–2007, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Jun 16, 2005

Current Status: Referred to the Subcommittee on Health.

Latest Action: Referred to the Subcommittee on Health. (Jun 27, 2005)

Official Text: <https://www.congress.gov/bill/109th-congress/house-bill/2935>

Sponsor

Name: Rep. Davis, Susan A. [D-CA-53]

Party: Democratic • **State:** CA • **Chamber:** House

Cosponsors

No cosponsors are listed for this bill.

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred to	Jun 27, 2005

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Jun 16, 2005)

Long-Term Care Support and Incentive Act of 2005 - Amends the Internal Revenue Code to: (1) allow a tax deduction from gross income for 50 percent of the long-term care premiums paid under a qualified long-term care insurance contract for individuals under age 65 (increases the deduction percentage to 75 percent for premiums paid for individuals age 65 or older); (2) permit qualified long-term care insurance contracts to be offered in a cafeteria plan and flexible spending arrangements under certain conditions; (3) allow a nonrefundable tax credit of \$4,000, subject to a phase-out for incomes exceeding \$150,000 (joint returns) or \$75,000 (individuals), for each individual age 65 or older who has been certified as having long-term care needs for at least 180 consecutive days in a taxable year and for whom the taxpayer is acting as a caregiver; and (4) mandate certain consumer protections for long-term care insurance contracts.

Actions Timeline

- **Jun 27, 2005:** Referred to the Subcommittee on Health.
- **Jun 17, 2005:** Sponsor introductory remarks on measure. (CR E1264-1265)
- **Jun 16, 2005:** Introduced in House
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